

Exhibit 11



GlaxoSmithKline

Our Ref: JBV/pms/P32162

27 September 2001

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Dear Ian

Thank you for your 31 August letter.

I note your concern regarding the statement in the Assignment regarding 'valuable consideration'. I can reassure you that the legal meaning of the term does indeed cover your salary, which you received in consideration for your employment. Your employment contract confirmed that inventions made during the course of your work would be owned by the company.

Thank you for providing your observations on the origin of the lead compounds. These have been noted and we will undertake any investigation of the circumstances which we consider necessary.

I trust that this addresses your concern, and look forward to receiving the signed Declaration and Assignment from you at your earliest convenience. As indicated previously, we will of course reimburse any reasonable costs incurred in reviewing and signing these forms.

Please do not hesitate to contact me with any questions you have regarding this matter.

Yours faithfully

A handwritten signature in dark ink, appearing to read 'Jill B Valentine'.

Jill B Valentine (Mrs)

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